IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 3RD DECEMBER 2007 / 12TH AGRAHAYANA 1929

OP.No. 25607 of 2001(W)

PETITIONER:

P.M. VASUDEVAN NAMBOOTHIRI, SON OF KESAVAN NAMBOOTHIRI,
PALANAD MANAKKAL HOUSE, PULAMNATHODE, MALAPPURAM.

BY ADV. SRI.K.M.SATHYANATHA MENON

RESPONDENTS:

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1. THE JOINT REGIONAL TRANSPORT OFFICER,
SUB REGIONAL TRANSPORT OFFICE, PERINTHALMANNA.

2. THE SPECIAL DEPUTY TAHSILDAR (RR), PERINTHALMANNA, MALAPPURAM DT.

3. I.P. ABU @ ABOOBACKER, SON OF MUHAMMED, PARATHODI HOUSE,
MELMURI AMSOM DESOM, THIRUR TALUK, MALAPPURAM DIST.

4. HUSSAINAR, SON OF KADER KUTTY, PANNIKODE HOUSE,
VAVULIAPURAM AMSOM DESOM, ALATHUR TALUK, PALAKKAD DIST.

R3 BY ADV. SRI.P.V.SANTHOSH JOSE
SRI.M.G.KARTHIKEYAN
R1 AND R2 BY GOVERNMENT PLEADER SMT. SMITHA

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 03/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP 41767 OF 2001 IN OP 25607 OF 2001

DISMISSED

3.12.2007 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE AGREEMENT BETWEEN THE PETITIONER AND THIRD RESPONDENT DATED 18.6.96

EXT.P2 TRUE COPY OF THE LETTER DATED 3.2.2000 ISSUED BY FIRST RESPONDENT.

EXT.P3 TRUE COPY OF THE LETTER DATED 14.3.2001 ISSUED BY FIRST RESPONDENT.

EXT.P4 TRUE COPY OF THE FIR REGISTERED AGAINST RESPONDENTS 3 AND 4 DATED 26.3.2001

EXT.P5 TRUE COPY OF THE DEMAND NOTICE ISSUED BY 2ND RESPONDENT DATED 16.8.2001

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE

C.N. RAMACHANDRAN NAIR, J.

O.P. NO. 25607 OF 2001

Dated this the 3rd day of December, 2007

JUDGMENT

Petitioner is challenging recovery proceedings for recovery of arrears of motor vehicle tax due in respect of a matador van bearing registration number KRP 7191. Since petitioner's case is that the vehicle was sold to third respondent, who in turn sold it to fourth respondent, who are also persons located in the same and neighbouring District, this Court vide interim order dated 28.3.2006 directed recovery against purchasers. Government Pleader submitted that recovery authorities are proceeding in the matter. If recovery is effected against respondents 3 and 4 then there is no need to proceed against the petitioner. Further, Section 3 of the Motor Vehicle Taxation Act provides for recovery of tax from the person in possession and control of the motor vehicle. In the circumstances, O.P. is allowed quashing the demand against the petitioner, but with a direction to respondents 1 and 2 to proceed for recovery against purchasers.

(C.N. RAMACHANDRAN NAIR)
Judge